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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

PATENT  
Attorney Docket No.: 084776-000000US  
Client Ref. No.: SO-1418TUS(PCT)

On January 23, 2004

TOWNSEND and TOWNSEND and CREW LLP

By: [Signature]

Lara Olivier

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

MASAKAZU HISHINUMA, et al.

Application No.: 09/319,688

Filed: June 9, 1999

For: FUEL ELECTRODE OF SOLID  
OXIDE FUEL CELL AND PROCESS  
FOR THE PRODUCTION OF THE  
SAME

Customer No.: 20350

Confirmation No. 3448

Examiner: B. Talbot

Technology Center/Art Unit: 1762

RESPONSE TO NOTICE OF NON-  
COMPLIANT AMENDMENT

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response the Notice of Non-Compliant Amendment mailed December 23, 2003 and, in response to the Office Action mailed March 27, 2002, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.